

BRAZORIA COUNTY PARCEL FEE CALCULATION

Entity Collection Costs for Tax Year 2024

April 18, 2024

A. Salary Cost:

Position	Days per Week	# of Weeks	Total Days per Year	Work Days per Year	% of Year Spent on Entity Work In County
Salary Cost- Tax Assessor-Collector					
	Peak Period May-Oct	4	26	104	
	Off-Peak Oct-July	1	26	26	
				130	50.00%
Salary Cost- Chief TAC					
	Peak Period July-Oct	3	17	51	
	Off-Peak Oct-July	1	35	35	
				86	33.08%
Salary Cost- Chief Accountant					
	Peak Period Oct-Feb	2	21	42	
	Off-Peak Feb-Sept	1	31	31	
				73	28.08%
Salary Cost- Accounting Lead					
	Peak Period Oct-Feb	2	21	42	
	Off-Peak Feb-Sept	1	31	31	
				73	28.08%
Salary Cost- Accounting Assistant					
	Peak Period Oct-Feb	2	21	42	
	Off-Peak Feb-Sept	1	31	31	
				73	28.08%
Salary Cost- Assessing Supervisor					
	Peak Period Oct-Feb	3	21	63	
	Off-Peak Feb-Sept	1	31	31	
				94	36.15%
Salary Cost- Assessing Clerk					
	Peak Period Oct-Feb	3	21	63	
	Off-Peak Feb-Sept	1	31	31	
				94	36.15%
Salary Cost- Assessing Clerk					
	Peak Period Oct-Feb	3	21	63	
	Off-Peak Feb-Sept	1	31	31	
				94	36.15%
Salary Cost- Property Tax Supervisor					
	Peak Period Oct-Feb	1	21	21	
	Off-Peak Feb-Sept	0.75	31	23.25	
				44.25	17.02%
Salary Costs- Property Tax Collections Lead					
	Peak Period Oct-Feb	1	21	21	
	Off-Peak Feb-Sept	0.75	31	23.25	
				44.25	17.02%
Salary Costs- Property Tax Resale & Research Lead					

Peak Period Oct-Feb	3	21	63		
Off-Peak Feb-Sept	0.5	31	15.5		
			<u>78.5</u>	260	30.19%

	Position	Salary	Percentage	Pass On Costs
1	Tax Assessor-Collector	\$ 142,570	50.00%	\$ 71,285
2	Chief TAC	\$ 98,623	33.08%	\$ 32,621
3	Chief Accountant	\$ 104,717	28.08%	\$ 29,401
4	Accounting Lead	\$ 55,118	28.08%	\$ 15,475
5	Accounting Assistant	\$ 53,556	28.08%	\$ 15,037
6	Assessing Supervisor	\$ 58,372	36.15%	\$ 21,104
7	Assessing Clerk	\$ 42,386	36.15%	\$ 15,324
8	Assessing Clerk	\$ 37,659	36.15%	\$ 13,615
10	Property Tax Supervisor	\$ 60,123	17.02%	\$ 10,232
11	Property Tax Collections Lead	\$ 44,853	17.02%	\$ 7,634
12	Property Tax Resale & Research Lead	\$ 44,853	30.19%	\$ 13,542
		<u>\$ 742,830</u>	Total Item A:	<u>\$ 245,271</u>

B. Other Costs:

Employee Benefits:

	Position	Benefit Costs	Percentage	Pass On Costs
1	Tax Assessor-Collector	\$ 45,173	50.00%	\$ 22,587
2	Chief TAC	\$ 35,271	33.08%	\$ 11,667
3	Chief Accountant	\$ 36,644	28.08%	\$ 10,289
4	Accounting Lead	\$ 25,469	28.08%	\$ 7,151
5	Accounting Assistant	\$ 25,117	28.08%	\$ 7,052
6	Assessing Supervisor	\$ 26,202	36.15%	\$ 9,473
7	Assessing Clerk	\$ 22,600	36.15%	\$ 8,171
8	Assessing Clerk	\$ 21,535	36.15%	\$ 7,786
10	Property Tax Supervisor	\$ 26,597	17.02%	\$ 4,527
11	Property Tax Collections Lead	\$ 23,156	17.02%	\$ 3,941
12	Property Tax Resale & Research Lead	\$ 23,156	30.19%	\$ 6,991
		<u>\$ 310,921</u>	Total:	<u>\$ 99,633</u>

Office Supplies: 10% of Base

Office Supply Base Amt: \$ 36,000

Entity Portion: 10.0% \$ 3,600

Collections Software Expense: 10% of Base

Spindlemedia Base Amt: \$ 250,000 \$ 13,647

Entity Portion: 10.0% \$ 25,000

Bank Costs for Entities

ACH Charges \$ -

Truth-In-Taxation Software

\$ 1,200

FTP Site

\$ -

Total Item B: \$ 143,080

C. Costs incurred with Contracted Collections:

Total Item A: Salary Costs \$ 245,271

Total Item B: Other Costs \$ 143,080

\$ 388,352

D. Parcel Count:

Other than the County, the Tax Assessor-Collector collects for 54 other taxing entities, plus an additional 4 Public Improvement Districts, totaling 58 other taxing entities.

Non-County Parcel Count	1,066,023	
County (01 & 09) Parcel Count	485,344	1,066,023
Total Entity Parcel Count	1,551,367	
% of Total for Non-County Entities	68.72%	

E. Cost Per Parcel:

Item C: Actual cost =	<u>\$ 388,352</u>	\$ 0.36
Item D: Parcel Count =	<u>1,066,023</u>	

Parcel Fee History

Tax Year 2023	\$	0.32
Tax Year 2024	\$	0.36
Difference =	\$	0.04